



RICK SNYDER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

NICK A. KHOURI  
STATE TREASURER

## ***MINUTES OF THE MEETING OF THE STATE TAX COMMISSION***

***Holiday Inn Express and Okemos Conference Center,  
Okemos A & B Rooms  
2187 University Park Drive, Okemos, Michigan***

***Tuesday, April 26, 2016  
9:00 a.m.***

***PRESENT: Douglas B. Roberts, Chair STC  
Barry S. Simon, Member STC  
W. Howard Morris, Member STC  
  
Heather S. Frick, Executive Director  
LaNiece Densteadt, Recording Secretary***

**The item numbers referred to in the minutes correspond to the agenda items as numbered.**

It was moved by Simon, supported by Morris, and unanimously approved to adopt the minutes of February 9, 2016. (Item 1 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved Bulletin 2 of 2016 1<sup>st</sup> Quarter Certified Interest Rates. (Item 2 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved Bulletin 3 of 2016 Millage Rollback and the 2016 Millage Rollback, Forms 612- Millage Reduction Fraction Computation, 613 – Complete Millage Reduction Fraction Computation, 614 – Tax Rate Request and 2166 – Millage Reduction Fraction Calculations Worksheet. (Item 3 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved Bulletin 4 of 2016 Interest Rates on MTT Judgments. (Item 4 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved Form 610 – 2016 Calculations of Taxable Valuations Including Additions, Losses and Totals for Units Which Were Not Equalized as Assessed in 2015 or 2016. (Item 5 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved staff recommendation to rescind the following bulletins and remove them from the STC website that have been identified as either pertaining to assessment methods no longer practiced, guidance provided more thoroughly in latter bulletins, or statute that has been updated substantially: (Item 6 on agenda)

<b>Year</b>	<b>Bulletin Number</b>	<b>Bulletin Title</b>
1982	2	Public Act 211 of 1981 and Public Act 214 of 1981
1982	3	Sales Ratio Studies
1982	9	Model Form Assessment Notice, Public Act 213 of 1981
1982	18	Public Act 5 of 1982 Truth in Taxation
1984	1	Reporting and Valuation Procedure for Rural Electric Cooperatives
1985	1	Administrative Rules Section 154 Public Act 2016 of 893
1986	6	Farmers Home Administration Properties Taxable Status
1986	15	Public Act 248 of 1986
1987	3	Eligibility for Tax Exemption as Housing for Elderly or Handicapped Persons
1987	12	Foreign and Domestic Insurance Companies
1989	18	Valuation of Rental Video Tapes
1990	3	Non-consideration of the True Cash Value of Normal Repairs, Replacement & Maintenance for Residential Property
1990	8	Personal Property Statements
1990	12	State Payments and Specific Tax Rates for Commercial Forests
1991	5	Implementation of Public Act 15 of 1991
1991	7	Cemetery Property Exemptions and Taxable Business Property
1991	9	Implementation of Public Act 135 of 1991 (Assessment Freeze)
1992	1	Role of the March Board of Review in the 1992 Assessment “Freeze”
1993	4	Public Act 145 of 1993 – Its Effect on 1994 Assessments
1993	5	1994 Equalization
1994	1	Public Act 313 of 1993 Repealed the 1994 “Lag”
1994	5	Adoption of Proposal A
1995	10	Qualified Agricultural Property “Exempt from 18 Mills of Local School Operation” Levy

The Commission received and reviewed a report from staff regarding Phase 1 and 2 of the AMAR Reviews. (Item 7 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved the 2016 Values for DNR PILT Properties. (Item 8 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved to adopt the staff recommendation regarding the 2016 Cap Rates for Railroads and Carlines for State Assessed Property. (Item 9 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt the updated Frequently Asked Questions Regarding New Personal Property Exemption (P.A. 328 of 1998). (Item 10 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt the official order to overturn Sylvan Township, Osceola County 2015 December Board of Review actions pertaining to parcels 67-16-131-005-30, 67-16-031-003-02 and 67-16-031-004-10 and order the assessor to notify the affected taxpayers and inform them of the authority of the 2016 July and December Boards of Review to consider their 2015 Principal Residence Exemption. (Item 11 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt the official order to certify and return the 2011 assessment roll for Delaware Township, Sanilac County. (Item 12 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved to adopt the staff recommendation on the Charitable Non-Profit Housing Organization Exemptions for the following: (Item 13 on agenda)

These exemptions will either expire on **December 30, 2019 for a period of three (3 years) or December 30, 2021 for a period of five (5 years)**, or until one of the following events occur:

1. The eligible nonprofit housing property is occupied by a low-income person under a lease agreement, or
2. The eligible nonprofit housing property is transferred by the charitable nonprofit housing organization.

County	Local Unit	Parcel Number	Years Approved
Midland	City of Midland	14-23-30-400	5 years
Washtenaw	Ypsilanti Township	K-11-14-184-144	3 years
Washtenaw	Superior Township	J-10-35-451-008	3 years
Washtenaw	Superior Township	J-10-34-475-018	3 years
Washtenaw	Superior Township	J-10-35-475-019	3 years

It was moved by Simon, supported by Morris, and unanimously approved to adopt the staff recommendation on the Charitable Non-Profit Housing Organization Exemption Reconsideration Requests for the following: (Item 14 on agenda)

These exemptions will now expire on **December 30, 2018 for a period of three (3 years)**, or until one of the following events occur:

1. The eligible nonprofit housing property is occupied by a low-income person under a lease agreement, or
2. The eligible nonprofit housing property is transferred by the charitable nonprofit housing organization.

County	Local Unit	Parcel Number	Years Approved
Kent	City of Grand Rapids	41-13-36-258-018	3 years
Kent	City of Grand Rapids	41-13-36-258-024	3 years
Kent	City of Grand Rapids	41-13-36-259-011	3 years
Kent	City of Grand Rapids	41-13-36-259-010	3 years
Kent	City of Grand Rapids	41-13-36-259-012	3 years
Kent	City of Grand Rapids	41-18-06-102-013	3 years
Kent	City of Grand Rapids	41-14-31-383-011	3 years
Kent	City of Grand Rapids	41-14-31-327-025	3 years
Kent	City of Grand Rapids	41-14-31-156-009	3 years

It was moved by Morris, supported by Simon, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 15 on agenda)

These certifications will expire on **May 1, 2019**.

**New Certifications:**

**Bay County**

City of Essexville

**Berrien County**

Lincoln Charter Township

**Lapeer County**

Arcadia Township

**Montcalm County**

Evergreen Township

City of Greenville

**Ottawa County**

Blendon Township

Chester Township

Crockery Township

Georgetown Township

Grand Haven Charter Township

Holland Charter Township

City of Hudsonville

Jamestown Township

Olive Township

Village of Spring Lake

Tallmadge Township

Wright Township

City of Zeeland

**Saginaw County**

Bridgeport Charter Township

**Wexford County**

City of Cadillac

**Recertifications:**

**Alcona County**

Alcona Township

**Berrien County**

City of Bridgman

**Genesee County**

Flint Township

Mundy Township

**Gogebic County**

Bessemer Township  
City of Bessemer  
Erwin Township  
Ironwood Township  
City of Ironwood  
Marenisco Township  
Wakefield Township  
City of Wakefield  
Watersmeet Township

**Ingham County**

Meridian Township

**Jackson County**

Blackman Charter Township

**Kent County**

Courtland Township  
City of East Grand Rapids

**Lapeer County**

Deerfield Township  
Lapeer Township  
Oregon Township

**Lenawee County**

City of Tecumseh

**Mason County**

City of Ludington

**Monroe County**

Village of Dundee  
Erie Township

**Ottawa County**

Allendale Township  
Polkton Township  
Port Sheldon Township  
Zeeland Township

It was moved by Simon, supported by Morris, and unanimously approved to adopt the staff recommendation on the Special Items Exemptions Agenda. (Item 16 on agenda) ([See attached link for file identification.](#))

It was moved by Morris, supported by Simon, and unanimously approved to adopt the staff recommendations on the Exemptions Agenda. (Item 17 on agenda) ([See attached link for file identification.](#))

It was moved by Morris, supported by Simon, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 18 on agenda) ([See attached link for file identification](#))

It was moved by Simon, supported by Morris, and unanimously approved to adopt staff recommendations on MCL 211.154 petitions on the **Special Items Agenda**. (Item 19 on agenda) ([See attached link for file identification](#))

It was moved by Simon, supported by Morris, and unanimously approved the following MCL 211.154 petitions as **concurrences**, initially noticed as non-concurrences. (Item 20 on agenda)

**Macomb County, Macomb Township**

**154-16-0038** D'AGOSTINI & SONS, INC. – Personal Property 09-65-15801-1

2014 AV from \$ 535,750 to \$ 1,318,850 TV from \$ 535,750 to \$ 1,318,850

2015 AV from \$ 168,380 to \$ 2,223,350 TV from \$ 168,380 to \$ 2,223,350

**Macomb County, City of Warren**

**154-15-0349** GE CAPITAL INFORMATION TECH SOLUTIONS 99-06-931-930  
PERSONAL PROPERTY

2014 AV from \$ 551,074 to \$ 78,722 TV from \$ 551,074 to \$ 78,722

2015 AV from \$ 169,059 to \$ 18,013 TV from \$ 169,059 to \$ 18,013

**154-15-0350** GE CAPITAL INFORMATION TECH SOLUTIONS 99-06-931-951  
PERSONAL PROPERTY

2014 AV from \$ 410,294 to \$ 402,122 TV from \$ 410,294 to \$ 402,122

**Oakland County, City of Southfield**

**154-15-0849** CENTER FOR FINANCIAL PLANNING 76-99-65-092-035  
PERSONAL PROPERTY

2015 AV from \$ 0 to \$ 101,280 TV from \$ 0 to \$ 101,280

**Washtenaw County, City of Ann Arbor**

**154-15-0917** GOLD STAR MORTGAGE FINANCIAL GROUP 09-90-00-073-952  
PERSONAL PROPERTY

2013 AV from \$ 316,700 to \$ 551,200 TV from \$ 316,700 to \$ 551,200

2014 AV from \$ 348,400 to \$ 654,100 TV from \$ 348,400 to \$ 654,100

**Washtenaw County, City of Ann Arbor**

**154-15-0918** MERCEDES-BENZ RESEARCH & DEVELOPMENT 09-12-09-302-005  
REAL PROPERTY

2014 AV from \$ 809,500 to \$ 1,129,200 TV from \$ 809,500 to \$ 1,114,400

**154-15-0919** MERCEDES-BENZ RESEARCH & DEVELOPMENT 09-92-00-004-000  
REAL-IFT PROPERTY

2014 AV from \$ 342,300 to \$ 0 TV from \$ 304,908 to \$ 0

**154-15-0920** MERCEDES-BENZ RESEARCH & DEVELOPMENT 09-92-00-320-100  
PERSONAL-IFT PROPERTY

2014 AV from \$ 1,202,500 to \$ 0 TV from \$ 1,202,500 to \$ 0

**154-15-0921** MERCEDES-BENZ RESEARCH & DEVELOPMENT 09-90-00-042-429  
PERSONAL PROPERTY

2014 AV from \$ 902,900 to \$ 2,105,400 TV from \$ 902,900 to \$ 2,105,400

**154-15-0977** ABERCROMBIE & FITCH 09-90-00-072-292  
PERSONAL PROPERTY

2013 AV from \$ 100,100 to \$ 110,100 TV from \$ 100,100 to \$ 110,100

**154-15-0979** THE ESPRESSO BAR 09-90-00-080-073  
PERSONAL PROPERTY

2013 AV from \$ 2,200 to \$ 5,400 TV from \$ 2,200 to \$ 5,400

**Wayne County, City of Grosse Pte. Woods**

**154-15-0907** LOUIS W. & JANET C. MUELLER 82-40-015-01-0099-000  
REAL PROPERTY

2015 AV from \$ 71,400 to \$ 71,400 TV from \$ 0 to \$ 55,470

It was moved by Simon, supported by Morris, and unanimously approved to **postpone** the following MCL 211.154 petition. (Item 20 on agenda)

**Isabella County, Union Township**

**154-16-0041** ROBERT BAILEY – Real Property 37-14-0890-00-003-00

2014 AV from \$ 0 to \$ 30,000 TV from \$ 0 to \$ 30,000

2015 AV from \$ 0 to \$ 30,000 TV from \$ 0 to \$ 30,000

It was moved by Simon, supported by Morris, and unanimously approved to **withdraw** the following MCL 211.154 petitions. (Item 20 on agenda)

**Oakland County, City of Southfield**

**154-15-0859** ION MEDIA OF DETROIT INC.  
PERSONAL PROPERTY

76-99-28-101-542

2013 AV from \$ 714,710 to \$ 1,038,560 TV from \$ 714,710 to \$ 1,038,560  
2014 AV from \$ 655,510 to \$ 1,114,070 TV from \$ 655,510 to \$ 1,114,070

**154-15-0925** AT&T MOBILITY LLC #10076187  
PERSONAL PROPERTY

76-99-43-001-300

2014 AV from \$ 28,290 to \$ 53,040 TV from \$ 28,290 to \$ 53,040

It was moved by Simon, supported by Morris, and unanimously approved to adopt all other MCL 211.154 petitions. ([See attached link for file identification.](#)) (Item 20 on agenda)

Public Comment (Item 21 on agenda): No member of the public wished to comment.

The next Commission meeting will be held May 9, 2016, at the Okemos Conference Center in the Okemos A & B Rooms, 2187 University Park Drive, Okemos.

It was moved by Roberts, supported by Simon, and unanimously approved to adjourn the meeting of the State Tax Commission at 9:40 a.m.

**DATE TYPED:** April 26, 2016

**DATE APPROVED:** May 9, 2016

---

**Douglas B. Roberts, Chair**  
**State Tax Commission**

---

**Barry N. Simon, Member**  
**State Tax Commission**

---

**W. Howard Morris, Member**  
**State Tax Commission**